

Administered by: CAO	Number: 2023-03
Effective Date: March 14, 2023	Subject: Health and Fitness Allowance
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1. PURPOSE:

The purpose of this policy is to encourage employee physical health and fitness. Being active can lead to a healthier and more productive workforce, decreases in absenteeism and turnover, more positive employees and workplace culture and lower medical costs and less injuries.

2. ADMINISTRATION

It shall be the responsibility of the CAO or delegate to administer this policy.

3. SCOPE

Full-time employees are eligible after successfully completing their probation period.

4. POLICY

- 4.1 This benefit is available to full-time employees working a minimum of 35 hours per week, who have successfully completed their probationary period.
- 4.2 Annual Health & Fitness Allowance - Each calendar year you are eligible for reimbursement of eligible health and fitness expenses to a maximum of \$300, taxes included.
- 4.3 Eligible expenses include membership and registration fees, as well as personal equipment, such as:
- a) Health / fitness club memberships;
 - b) League fees for joining a sports team (e.g., hockey, soccer, baseball);
 - c) Fitness classes (e.g., pilates, dance, bootcamp);
 - d) Coaching from a certified personal trainer;
 - e) Lifestyle, nutrition, or weight management programs (e.g., Weight Watchers); and
 - f) Exercise equipment for at home use to promote physical activity and fitness (e.g., Weights, Tennis racket, Yoga mat)

- 4.4 Ineligible expenses include:
- a) Any type of clothing (e.g., Shorts, T-shirts, pants, sneakers);
 - b) Anything for someone other than yourself; and
 - c) Any program or service covered or off-set by Tantramar's existing employee benefits program.
- 4.5 If you are unsure whether an activity qualifies for reimbursement, please speak with the CAO.
- 4.6 Expenses must be supported with original expense receipts in the employee's name.
- 4.7 The health and fitness reimbursement are considered earnings and is therefore taxable and insurable (subject to employment insurance and CPP premiums).

5. EXPENSE REIMBURSEMENT

- 5.1 Receipts must be submitted by November 30 of each year to qualify for reimbursement within the current calendar year.
- 5.2 To submit receipt(s) for reimbursement, complete an expense report, attach the original receipt(s) and submit to the CAO or delegate for approval. Approved expenses will be reimbursed through payroll, less applicable deductions and recorded at year end as a taxable benefit.